

Hon. Marsha J. Pechman

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT WASHINGTON  
AT SEATTLE

SYSTEM HEATING & AIR CONDITIONING  
CO., INC.

No. 08-cv-1150-MJP

Plaintiff,

v.

GAS PIPE COMPANY, INC.; TOP NOTCH  
PLUMBING AND GAS, LLC, UNITED STATES  
OF AMERICA, DEPARTMENT OF TREASURY,  
INTERNAL REVENUE SERVICE,

Defendants.

**ORDER GRANTING UNITED STATES'  
MOTION FOR SUMMARY OR IN THE  
ALTERNATIVE DEFAULT JUDGMENT  
AGAINST GAS PIPE COMPANY, INC. AND  
TOP NOTCH PLUMBING AND GAS, LLC**

This interpleader action is before the Court on the United States of America's Motion for Summary or in the Alternative Default Judgment Against Gas Pipe Company, Inc. and Top Notch Plumbing and Gas, LLC. Plaintiff System Heating & Air Conditioning Co., Inc. is a mere stakeholder with no claim to the interpleaded funds, and defendants Gas Pipe Company, Inc. and Top Notch Plumbing and Gas, LLC have not responded to the complaint despite having been properly served with process. The United States' claim is based on liens against the funds for federal employment taxes. The Court finds and concludes, based on the record herein, that there is no genuine issue of material fact and the United States its is entitled to the funds as a matter of law.

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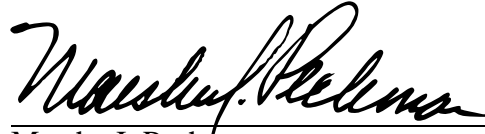
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Order

**U.S. DEPARTMENT OF JUSTICE**  
Tax Division, Western Region  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044-0683  
Telephone: (202) 353-1844

1 Accordingly, pursuant to Federal Rules of Civil Procedure 56 and 55, the United States' motion is  
2 hereby GRANTED, and it is hereby ORDERED that judgment be entered in favor of the United States.

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4 DATED this 5th day of \_\_\_\_March\_\_\_\_\_, 2009.

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Marsha J. Pechman  
U.S. District Judge

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10 Presented by:

11 JEFFREY C. SULLIVAN  
United States Attorney

12 ROBERT P. BROUILLARD, WSB #19786

13 /s/ Michael P. Hatzimichalis  
14 MICHAEL P. HATZIMICHALIS  
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